

YOU AND YOUR LES

(Leave and Earnings Statement)

Introduction

The LES contains a monthly accounting of your leave and earnings. This information originates from paperwork submitted by your unit's yeoman at your unit's personnel reporting unit (PERSRU), and updates the pay and personnel computer system (PMIS/JUMPS). The following is an item-by-item explanation of the more common entitlements, allotments, deductions, etc., which may appear on your LES. If you do not receive a LES on or before the end of the month payday, or if there is an error on your LES, report it to your unit's administration/personnel office immediately. It is also a good idea to let your supervisor know when you have a pay or leave accounting problem.

REMEMBER, YOU ARE RESPONSIBLE FOR ADVISING APPROPRIATE OFFICIALS OF ANY SUSPECTED ERRORS ON YOUR LES. Interest will be assessed on debts to the Government other than routine adjustments unless paid within 30 days or waived by CO, HRSIC. Failure to report known overpayments could result in administrative and/or disciplinary action being initiated against you.

Block-by-Block Description

Here is a brief description of each block on the LES. Use a copy of one of your recent LESs as an example.

Block	Title	Description
1	PERIOD COVERED	Normally a period of one month.
2	SSN	Your social security number. Make sure this is correct.
3	PAY BASE DATE	This is your pay base date, which is your actual or constructive date (adjusted for non-continuous service) of original entry into service on active or inactive duty. This date is extremely important. It is used to determine longevity increases in basic pay.
4	AD BASE DATE	This is your active duty base date, which is your actual or constructive date (adjusted for non-continuous service) of entry onto active duty.

Continued on Next Page

**APPENDIX F
YOU AND YOUR LES**

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
5	EXP AD TERM DATE	This is your expected active duty termination date. For regular enlisted members, reserve members on active duty, and recalled retirees, this is the date you are expected to fulfill your active duty obligation. For regular officer and reserve officers on extended active duty, this is mandatory retirement date, or date of completion of contracted or obligated service. For reserve officers and enlisted members not on extended active duty, this is the date you were expected to be released from your last active duty period.
6	EXP LOSS DATE	For regular enlisted members, this will be the date you will have no further active duty or reserve military obligation. For regular officers and recalled retirees, this will be equal to block 5. For reserve enlisted members, this is your expiration of enlistment. For reserve officers, this should be your 30-year commissioned-service date.
7	MID-MO	The amount paid on mid-month payday for this period.
8	END-MO	The amount paid on end-month payday for this period.
9	ACCT NR	Your savings or checking account number at the financial institution where your net pay is being deposited.
10	ROUTE NR	Your financial institution's routing number for receiving direct deposit payments.
11	BAL BF	The number of leave days to your credit at the beginning of the PERIOD COVERED. The amount of leave days will be identical to the amount in block 15 of your last month's LES, unless leave days are lost on 1 October (due to excess of 60 days leave).
12	EARN	The amount of leave days you earned during the PERIOD COVERED (normally 2 ½ days per period).
13	USED	The number of leave days processed between last month's document processing cutoff date and this month's cutoff date. The actual days recorded are shown in the "Remarks" section.
14	SOLD-PD	The amount of leave sold during the PERIOD COVERED.

Continued on Next Page

**APPENDIX F
YOU AND YOUR LES**

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
15	BAL EOM	Your leave balance at the end of the PERIOD COVERED. This amount will be identical to block 11 on your next month's LES, unless leave days are lost on 1 October (due to excess of 60 days leave).
16	LOS PR FY	The amount of leave in excess of 60 days that was lost at the end of the prior fiscal year (1 October).
17	SOLDCTD	The total number of days sold during your military career (after 9 February 1976).
18	USCGR TRA/PAY CAT	A three-character code indicating the reserve member's classification, class and training/pay category.
19	NAME	MAKE SURE THIS IS CORRECT.
20	RANK/ RATE/ GRADE	Your pay grade (e.g., W-2, E-5, O-3, etc.) MAKE SURE THIS IS CORRECT.
21	COST CODE	This number identifies the unit to which the member is assigned and is used for accounting purposes. Normally only HQ units and district offices have cost codes that differ from unit OPFAC's.
	PERSRU	Identifies the PERSRU that maintains the member's records.
	UNIT OPFAC	Identifies the permanent unit to which the member is assigned.
22	MAILING ADDRESS	This is your mailing address. MAKE SURE THIS IS CORRECT. NOTE: This is where your IRS Form W-2 will be sent.
23	DATE/ AMOUNT	The date and estimated amount of your next month's mid-month payment based on PMIS documents processed to date.
24	DATE/ AMOUNT	The date and estimated amount of your next month's end-month payment based on PMIS documents processed to date.

Continued on Next Page

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
25	ENTITLE- MEMTS	<p>Entitlements are amounts earned during the PERIOD COVERED. Some of the most common types of entitlements are:</p> <ul style="list-style-type: none"> • BASIC PAY; Amount per LES period (usually 1 month) based on your grade and years of service. This income is taxable. • BAH WITH DEP; Basic Allowance for Housing, members with dependents: Paid to members who are on active duty for more than 139 days, and the dependents are not assigned/occupying Government-owned or Government-leased quarters. • BAH II WITH DEP; Basic Allowance for Housing Type II, member with dependents. This entitlement appears in two instances: (1) a member with dependents is on active duty for more than 139 days, and the dependents are assigned to Government-owned or Government-leased quarters (a deduction in the same amount will be shown in block 27, itemized as ADEQUATE QTRS); (2) a reservist, with dependents, is on active duty for less than 140 days. • BAH WITHOUT DEP; Basic Allowance for Housing, members without dependents: Paid to members without dependents when the member is not assigned/occupying Government-owned or Government-leased quarters. Also paid to members married to another service member when the member does not qualify for BAH WITH DEP. • BAH II WITHOUT DEP; Basic Allowance for Housing Type II, member without dependents. This entitlement appears in two instances: (1) a member without dependents is on active duty for more than 139 days and the member is assigned to Government-leased quarters (a deduction in the same amount will be shown in block 27, itemized as ADEQUATE QTRS); (2) a reservist without dependents is on active duty for less than 140 days. • BAH DIFF; Basic Allowance for Housing Difference. This entitlement is paid to members authorized a basic allowance for housing solely by reason the member's payment of child support. It is an amount equal to the difference between BAH II WITH DEP and BAH II WITHOUT DEP. • BAH PARTIAL; Basic Allowance for Housing, partial: Paid to members without dependents who are assigned to shipboard quarters or unit barracks. This allowance is not paid if assigned/occupying Government-leased quarters.

Continued on Next Page

**APPENDIX F
YOU AND YOUR LES**

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
25 (cont)	ENTITLE- MEMTS (con't)	<ul style="list-style-type: none"> • CLOTHING BMA and STD; Basic Maintenance Allowance and Standard Maintenance Allowance (Clothing Allowance): Paid only to enlisted members for the purchase/ maintenance of uniform items. • REG BAS and OFF BAS; Basic Allowance for Subsistence: Paid to members assigned to a unit without a Government dining facility. Officers always receive BAS since the Government does not provide meals to officers. • ENL BAS; Enlisted Basic Allowance for Subsistence: A type of BAS paid to enlisted members assigned to a duty station that has a government dining facility. If the member is required to eat meals at the dining facility, there will be a deduction shown in block 27, itemized as DISC MEAL RATE, which partially offsets the ENL BAS entitlement. • CAREER SEA PAY; Career Sea Pay: Paid to eligible members serving onboard a career sea pay eligible vessel. This income is taxable. • CAREER SEA PREM; Career Sea Pay Premium: An additional amount of sea pay paid each month beyond 36 consecutive months of sea duty. This income is taxable.
26	ALLOT- MENTS	<p>Allotments are monthly deductions for direct payments to payees as requested by the member. Some of the most common types of allotments are:</p> <p style="padding-left: 40px;">BOND - U. S. Savings Bonds CFC - Combined Federal Campaign CGA ASSOC - CG association dues CGMA - CG Mutual Assistance DEPENDENT - support to dependents INSURANCE - insurance premium LOAN - loan payment SAVINGS - savings NAVY M-AID - Navy Mutual Aid Insurance premium HOME MORT - home loan payment VEAP - enrolled in Veteran's Education Assistance Program</p> <p>NOTE: If you have enrolled in an educational program under the GI Bill of 1984 or Montgomery GI Bill, you will see "GI BILL" or "MGIB" in this block, even though they are not allotments. They actually reduce your entitlement to base pay and taxable income by the amount contributed during that year. Enrollment in the Reserve Montgomery GI Bill will not be displayed since there is no contribution by the member.</p>

Continued on Next Page

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
27	DEDUCTIONS	<p>Deductions are administrative reductions from your gross pay in compliance with law and regulations. Some of the most common types of deductions are:</p> <ul style="list-style-type: none"> * ADEQUATE QTRS; Adequate quarters. Members assigned to government family quarters (leased or owned), or single government leased quarters, will have BAH II WITH DEP shown in block 25, and an identical ADEQUATE QTRS amount in block 27. * FEDERAL TAX; Federal tax withholding. The amount withheld is based on your marital status and the number of exemptions shown in block 41, which you claimed when you filed your most recent IRS Form W4. * STATE TAX; State tax withholding. Not every state requires withholding. The amount withheld is based on your marital status and the number of exemptions (or dollar amount) in block 36, which you requested when you filed your applicable state form. * FICA TAX; Federal Insurance Contribution Act withholding, also known as Social Security tax. Only basic pay is subject to this deduction, at a rate determined annually by Congress. * SGLI; Servicemembers' Group Life Insurance. The monthly premium cost of your Government life insurance coverage if you have coverage for yourself only. * SGLI/FAMILY; Family Servicemembers' Group Life Insurance. The monthly premium for member and spouse government life insurance. * TSP-BASE-DEF; Amount contributed to TSP from Base Pay. * TSP-SPEC-DEF; Amount contributed to TSP from Special Pay. * TSP-INCENT-DEF; Amount contributed to TSP from Incentive Pay. * TSP-BONUS-DEF; Amount contributed to TSP from Bonus Pay. * DISC MEAL RATE; Discount Meal Rate. Meal charge for meals provided at a government dining facility. * OVERPAYMENT; The deductions block will also indicate amounts withheld for repayment of overpayments or debts to the Government. <p>NOTE: The "Remarks" section at the bottom of the LES will explain the situation; the amount of the original debt, the amount collected this period and the balance due.</p>

Continued on Next Page

**APPENDIX F
YOU AND YOUR LES**

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
28	AMOUNT BF	The amount brought forward (unpaid balance) from the previous month. It should be identical to the amount in block 33 of the previous month's LES.
29	ENTITLE- MENTS	The total sum of block 25 amounts.
30	ALLOT- MENTS	The total sum of block 26 amounts.
31	DEDUC- TIONS	The total sum of block 27 amounts.
32	NET EARNINGS	Block 28 plus block 29 minus blocks 30 and 31. This is your total take home pay for the PERIOD COVERED by the LES.
33	AMT TO BE CF	Any amount unpaid this period. This amount should be identical to the amount in block 28 on your next month's LES.
34	INCOME YTD	Total income subject to state tax withholding this calendar year including this period.
35	TAX W/H YTD	Total state income tax withheld this calendar year including this period.
36	EXEMPT	Your marital status and number of allowances claimed or the dollar amount of exemption claimed.
37	LEGAL RESIDENCE	The state you claim as your legal residence for state tax purposes.
38	TAX INC THIS PD	Income subject to federal income tax withholding for this period.
39	INCOME YTD	Total income subject to federal income tax withholding this calendar year including this period.
40	TAX W/H YTD	Total federal income tax withheld this calendar year including this period.
41	ALLOW- ANCES	Your marital status and number of allowances claimed for federal income tax withholding purposes.
42	ADD'L W/H	Additional federal tax withheld for PERIOD COVERED as requested on your most recently filed IRS Form W-4.

Continued on Next Page

YOU AND YOUR LES, Continued

**Block-by-Block
Description
(continued)**

Block	Title	Description
43	FICA WAGES	Wages subject to FICA (Social Security) tax withholding for this period.
44	FICA WAGES YTD	Total wages subject to FICA (Social Security) tax this calendar year including this period.
45	FICA TX YTD	Total FICA (Social Security) tax withheld this calendar year including this period.
	REMARKS	This section frequently contains items of importance as well as additional information about your leave and earnings. It may simply call your attention to one of the amounts shown on the LES or it may address other PMIS/JUMPS issues. In any case, the remarks are important, and if you don't understand them, or any other area of your LES, you should get an explanation as soon as possible from your unit's PERSRU or administrative officer, executive petty officer, or executive officer as appropriate. Don't forget to let your supervisor know as well.
